



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BERNARD W. KAHL of
(Person responsible for accounts)

_____, Mukwonago Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/30/2001
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUKWONAGO MUNICIPAL WATER UTILITY**Utility Address:** 440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

When was utility organized? 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL**Title:** VILLAGE CLERK/TREASURER**Office Address:**

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (414) 363 - 6420**Fax Number:** (414) 363 - 6425**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

115 S. 84TH STREET

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP
115 S. 84TH STREET
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK**Title:** SUPERINTENDENT**Office Address:**440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149**Telephone:** (414) 363 - 6420**Fax Number:** (414) 363 - 6425**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DAVID J. BERG

MR ARNOLD FICKAU, JR, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	785,322	715,239	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	371,455	335,106	2
Depreciation Expense (403)	144,448	139,859	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	153,758	136,550	5
Total Operating Expenses	669,661	611,515	
Net Operating Income	115,661	103,724	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,661	103,724	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	25,100	32,100	9
Interest and Dividend Income (419)	27,315	31,732	10
Miscellaneous Nonoperating Income (421)	5,811	5,373	11
Total Other Income	58,226	69,205	
Total Income	173,887	172,929	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	173,887	172,929	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	106,830	113,923	14
Amortization of Debt Discount and Expense (428)	6,927	6,926	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	28,923	8,104	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	18,843	6,384	19
Total Interest Charges	123,837	122,569	
Net Income	50,050	50,360	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,247,615	1,197,255	20
Balance Transferred from Income (433)	50,050	50,360	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,297,665	1,247,615	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
CELLULAR PHONE TOWER RENTAL	25,100	4
Total (Acct. 418):	25,100	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	27,315	5
Total (Acct. 419):	27,315	
Miscellaneous Nonoperating Income (421):		
SUNDRY	5,811	6
Total (Acct. 421):	5,811	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	785,322	0	0	0	785,322	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	785,322	0	0	0	785,322	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	129,367		129,367	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	15,888		15,888	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	145,255	0	145,255	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,916,917	8,966,551	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,297,806	1,160,696	2
Net Utility Plant	8,619,111	7,805,855	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	35,864	53,115	6
Special Funds (125)	284,834	284,099	7
Total Other Property and Investments	320,698	337,214	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19,868	266,366	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	163,434	123,848	11
Other Accounts Receivable (143)	13,722	2,611	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	63,987	84,075	14
Materials and Supplies (150)	17,334	20,081	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	278,345	496,981	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,817	26,744	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,817	26,744	
Total Assets and Other Debits	9,237,971	8,666,794	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,449,347	1,634,199	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,297,665	1,247,615	23
Total Proprietary Capital	2,747,012	2,881,814	
LONG-TERM DEBT			
Bonds (221)	1,823,961	1,948,961	24
Advances from Municipality (223)	1,137,834	628,440	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,961,795	2,577,401	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	298,736	143,257	28
Payables to Municipality (233)	455,971	483,510	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	26,578	26,057	32
Other Current and Accrued Liabilities (238)	8,621	7,526	33
Total Current and Accrued Liabilities	789,906	660,350	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	5,120	5,120	35
Other Deferred Credits (253)	42,839	40,112	36
Total Deferred Credits	47,959	45,232	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,691,299	2,501,997	41
Total Liabilities and Other Credits	9,237,971	8,666,794	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,744,173	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,172,744				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,916,917	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,297,806	0	0	0	10
Total Accumulated Provision	1,297,806	0	0	0	
Net Utility Plant	8,619,111	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,160,696				1,160,696	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	144,448				144,448	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,562				5,562	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	150,010	0	0	0	150,010	13
Debits during year						14
Book cost of plant retired	12,900				12,900	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,900	0	0	0	12,900	19
Balance End of Year	1,297,806	0	0	0	1,297,806	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	17,334	20,081	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	17,334	20,081	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Water System Revenue Bonds	1,985	428	13,895	1
1996 Water System Revenue BANS	3,260	428	3,260	2
1997 Water System Revenue BANS	1,682	428	2,662	3
Total			19,817	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,634,199	1
Changes during year (explain):		
PAYMENT TO VILLAGE FOR CAPITAL PAID IN FROM PRIOR YEARS	(184,852)	2
Balance end of year	1,449,347	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Waterworks System Revenue Bonds	06/01/1991	12/01/2007	6.67%	675,000	1
1996 Waterworks System Revenue BANS	03/15/1996	09/01/2001	4.37%	660,000	2
1997 Waterworks System Revenue BANS	05/01/1997	03/01/2002	5.10%	488,961	3
Total Bonds (Account 221):				1,823,961	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Promissory Note	02/28/1991	03/15/2003	6.00%	29,008	1
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	928,199	2
G.O PROMISSORY NOTE	05/01/1998	05/01/2008	4.30%	180,627	3
Total for Account 223				<u>1,137,834</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	153,758	2
Charged electric department expense		3
Charged sewer department expense	2,801	4
Other (explain):		
NONE		5
Total Accruals and other credits	156,559	
Taxes paid during year:		
County, state and local taxes	143,636	6
Social Security taxes	11,957	7
PSC Remainder Assessment	966	8
Other (explain):		
NONE		9
Total payments and other debits	156,559	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Waterworks System Revenue Bonds	4,409	52,495	52,913	3,991	1
1996 Waterworks System Revenue BANS	10,397	29,398	30,115	9,680	2
1997 Waterworks System Revenue BANS	8,312	24,937	24,937	8,312	3
Subtotal	23,118	106,830	107,965	21,983	
Advances from Municipality (223)					
G.O. Promissory Notes	389	1,275	1,556	108	4
SAFE DRINKING WATER LOAN	2,550	18,843	17,570	3,823	5
GO PROMISSORY NOTES 1998		8,805	8,141	664	6
Subtotal	2,939	28,923	27,267	4,595	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	26,057	135,753	135,232	26,578	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,501,997	0	0	0	0	2,501,997	1
Add credits during year:							
For Services	48,294					48,294	2
For Mains	117,008					117,008	3
Other (specify):							
HYDRANTS	24,000					24,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,691,299	0	0	0	0	2,691,299	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	35,864	2
Total (Acct. 124):	35,864	
Special Funds (125):		
REDEMPTION FUND	55,962	3
SPECIAL REDEMPTION FUND	2,781	4
DEPRECIATION FUND	50,000	5
WATER TOWER CONSTRUCTION FUND	176,091	6
Total (Acct. 125):	284,834	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	163,434	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	163,434	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER	13,722	14
Total (Acct. 143):	13,722	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	26,378	15
DUE FROM SEWER UTILITY	37,609	16
Total (Acct. 145):	63,987	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	22,636	20
PAYABLES TO SEWER UTILITY	24,937	21
DUE TO GENERAL FUND	400,060	22
DUE TO DEBT SERVICE FUND	8,338	23
Total (Acct. 233):	455,971	
Other Deferred Credits (253):		
DEFERRED SICK PAY	42,839	24
Total (Acct. 253):	42,839	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,480,612	0	0	0	8,480,612	1
Materials and Supplies	18,707	0	0	0	18,707	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,229,251	0	0	0	1,229,251	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,596,648	0	0	0	2,596,648	6
Other (specify):					0	7
Average Net Rate Base	4,673,420	0	0	0	4,673,420	
Net Operating Income	115,661	0	0	0	115,661	8
Net Operating Income as a percent of						
Average Net Rate Base	2.47%	N/A	N/A	N/A	2.47%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,541,773	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,272,640	3
Other (Specify):		4
Total Average Proprietary Capital	2,814,413	
Net Income		
Net Income	50,050	5
Percent Return on Proprietary Capital	1.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Utility had a rate increase that was in effect for the fourth quarter billing

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Per review response:

#1: A/C 143, \$13,722 is amounts due from developers.

A/C 145, \$15,887 public fire protection, \$10,491 special assessments on 2000 tax roll.

A/C 233, \$400,000 village investments proceeds incorrectly deposited in water, \$60 other.

A/C 233, \$22,636 tax equivalent.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2001

Mr. Bernard W. Kahl, Village Clerk-Treasurer
Mukwonago Municipal Water Utility
440 River Crest Court
P.O. Box 206
Mukwonago, WI 53149-0206

2000 Analytical Review DWCCA-3980-PJL

Dear Mr. Kahl:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$13,722 reported in Account 143, the \$26,378 reported in Account 145, and the \$400,060 as well as the \$22,636 reported in Account 233 and follow this procedure in the future. Please also note that any time there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. Enclosed is a schedule showing the revised depreciation rates certified in docket 3980 WR 102 dated June 20, 2000. These revised rates must be used in 2001 to compute depreciation expense on water utility plant.
3. During our review of the Income Statement Account Details Schedule on page F-2 we noted \$25,100 reported in Account 418 described as cellular phone tower rental. In the future, please report this income in Account 472, Rents from Water Property on page W-4.
4. Please provide a more detailed description of the \$5,811 reported in Account 421 on page F-2 described as "sundry".

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2000 analytical review letters\3980.doc

Response letter received 1/4/02:

#1, #1: A/C 143, \$13,722 is amounts due from developers.

A/C 145, \$15,887 public fire protection, \$10,491 special assessments on 2000 tax roll.

A/C 233, \$400,000 village investments proceeds incorrectly deposited in water, \$60 other.

A/C 233, \$22,636 tax equivalent.

#2, revised rates will be used in 2001.

#3, future cell tower rents will be recorded in A/C 472.

#4, a), \$1,415 workers comp dividend.

b) \$717 adjust fund balance to agree with prior year PSC report.

c), \$1,550 interest on special assessments collected.

d), \$1,588 proceeds from sale of vehicle.

e), \$542 sundry

f), the interest on special assessments collected and proceeds from sale of vehicle were incorrectly recorded to this account. Future collections will be recorded in proper accounts.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	776,551	1
Total Sales of Water	776,551	
Other Operating Revenues		
Forfeited Discounts (470)	3,039	2
Miscellaneous Service Revenues (471)	1,107	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,625	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,771	
Total Operating Revenues	785,322	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	40,368	8
Pumping Expenses (620-625)	95,226	9
Water Treatment Expenses (630-635)	19,482	10
Transmission and Distribution Expenses (640-655)	78,387	11
Customer Accounts Expenses (901-904)	9,939	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	128,053	14
Total Operation and Maintenance Expenses	371,455	
Other Operating Expenses		
Depreciation Expense (403)	144,448	15
Amortization Expense (404-407)		16
Taxes (408)	153,758	17
Total Other Operating Expenses	298,206	
Total Operating Expenses	669,661	
NET OPERATING INCOME	115,661	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,685	107,162	340,016	4
Commercial	240	57,921	130,134	5
Industrial	43	16,780	29,906	6
Total Metered Sales to General Customers (461)	1,968	181,863	500,056	
Private Fire Protection Service (462)	35		23,334	7
Public Fire Protection Service (463)	1		234,156	8
Other Sales to Public Authorities (464)	43	7,879	19,005	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,047	189,742	776,551	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	234,156	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	234,156	
Forfeited Discounts (470):		
Customer late payment charges	3,039	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,039	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	1,107	7
Total Miscellaneous Service Revenues (471)	1,107	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,625	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,625	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	11,926	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,758	3
Maintenance of Water Source Plant (605)	22,684	4
Total Source of Supply Expenses	40,368	
PUMPING EXPENSES		
Operation Labor (620)	10,761	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	54,148	7
Operation Supplies and Expenses (623)	4,279	8
Maintenance of Pumping Plant (625)	26,038	9
Total Pumping Expenses	95,226	
WATER TREATMENT EXPENSES		
Operation Labor (630)	10,906	10
Chemicals (631)	2,226	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	6,350	13
Total Water Treatment Expenses	19,482	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	7,874	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	25,028	17
Maintenance of Services (652)	14,676	18
Maintenance of Meters (653)	13,446	19
Maintenance of Hydrants (654)	17,363	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	78,387	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,298	22
Accounting and Collecting Labor (902)	8,641	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,939	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,211	27
Office Supplies and Expenses (921)	2,832	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	26,551	30
Property Insurance (924)	8,198	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	46,999	33
Regulatory Commission Expenses (928)	4,087	34
Miscellaneous General Expenses (930)	8,780	35
Transportation Expenses (933)	5,395	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	128,053	
Total Operation and Maintenance Expenses	371,455	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		143,636	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,801	2
Net property tax equivalent		140,835	
Social Security		11,957	3
PSC Remainder Assessment		966	4
Other (specify): NONE			5
Total tax expense		153,758	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227598				3
County tax rate	mills		2.804224				4
Local tax rate	mills		8.754444				5
School tax rate	mills		10.812052				6
Voc. school tax rate	mills		1.625496				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.223814				10
Less: state credit	mills		1.471463				11
Net tax rate	mills		22.752351				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.754444				14
Combined School Tax Rate	mills		12.437548				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.191992				17
Total Tax Rate	mills		24.223814				18
Ratio of Local and School Tax to Total	dec.		0.874841				19
Total tax net of state credit	mills		22.752351				20
Net Local and School Tax Rate	mills		19.904695				21
Utility Plant, Jan. 1	\$	8,217,052	8,217,052				22
Materials & Supplies	\$	16,745	16,745				23
Subtotal	\$	8,233,797	8,233,797				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,233,797	8,233,797				26
Assessment Ratio	dec.		0.876412				27
Assessed Value	\$	7,216,198	7,216,198				28
Net Local & School Rate	mills		19.904695				29
Tax Equiv. Computed for Current Year	\$	143,636	143,636				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	143,636					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	305,167		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	157,118		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	437,904		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	900,189	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,502		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	310,870		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	341,922	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,787		23
Total Water Treatment Plant	11,787	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			305,167	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			157,118	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			437,904	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	900,189	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,502	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			310,870	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	341,922	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,787	23
Total Water Treatment Plant	0	0	11,787	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	3,677,930	455,417	27
Fire Mains (344)	0		28
Services (345)	865,682	48,294	29
Meters (346)	181,596	10,334	30
Hydrants (348)	540,803	25,976	31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,711,550	540,021	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	13,402		36
Transportation Equipment (392)	58,444		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,565		39
Laboratory Equipment (395)	6,230		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	818		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	251,604	0	
Total utility plant in service directly assignable	8,217,052	540,021	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,217,052	540,021	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,443,595	26
Transmission and Distribution Mains (343)			4,133,347	27
Fire Mains (344)			0	28
Services (345)			913,976	29
Meters (346)	2,700		189,230	30
Hydrants (348)	500		566,279	31
Other Transmission and Distribution Plant (349)			1,944	32
Total Transmission and Distribution Plant	3,200	0	7,248,371	
GENERAL PLANT				
Land and Land Rights (389)			1,300	33
Structures and Improvements (390)			148,115	34
Office Furniture and Equipment (391)			7,119	35
Computer Equipment (391.1)			13,402	36
Transportation Equipment (392)	9,700		48,744	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			13,565	39
Laboratory Equipment (395)			6,230	40
Power Operated Equipment (396)			2,611	41
Communication Equipment (397)			818	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	9,700	0	241,904	
Total utility plant in service directly assignable	12,900	0	8,744,173	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	12,900	0	8,744,173	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,352	18,352	1
February			17,761	17,761	2
March			18,522	18,522	3
April			18,996	18,996	4
May			20,444	20,444	5
June			20,081	20,081	6
July			21,880	21,880	7
August			21,353	21,353	8
September			19,722	19,722	9
October			19,164	19,164	10
November			17,833	17,833	11
December			18,196	18,196	12
Total for year	0	0	232,304	232,304	
Less: Measured or estimated water used in main flushing and water treatment during year				1,811	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				230,493	16
Less: Water sold				189,742	17
Losses and unaccounted for				40,751	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				896	21
Date of maximum: 5/22/2000					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				294	24
Date of minimum: 3/24/2000					25
Total KWH used for pumping for the year				623,622	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
215 ELMWOOD AVE.	#2	1,541	12	400,000	Yes	1
626 CTH NN	#3	1,500	12	1,224,000	Yes	2
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6788009	#816M00308	#816M0031	1
Location	WELL #4, 525 ROBERTS DR.	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	BYRON-JACKSON	BYRON-JACKSON	5
Year Installed	1995	1981	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	800	800	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1995	1981	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	60	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL #3		14
Location	215 ELMWOOD AVE	626 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GOULD		18
Year Installed	1941	1966		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	275	850		21
Pump Motor or Standby Engine Mfr	YASKAWA	US ELECTRIC MOTOR		22
Year Installed	1983	1966		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	50	150		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1993	1996	1981	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	148	151	10	9
				10
Total capacity in gallons	500,000	500,000	330,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,804	0	0	0	6,804	1
M	D	6.000	65,135	0	0	0	65,135	2
P	D	6.000	6,962	105	0	0	7,067	3
M	D	8.000	33,112	0	0	0	33,112	4
P	D	8.000	34,362	716	0	0	35,078	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	30,322	7,927	0	0	38,249	8
M	D	16.000	2,308	0	0	0	2,308	9
M	S	16.000	0	0	0	0	0	10
P	T	16.000	6,494	0	0	0	6,494	11
Total Within Municipality			186,991	8,748	0	0	195,739	
Total Utility			186,991	8,748	0	0	195,739	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	433	0	0	0	433		1
L	0.750	141	0	0	0	141		2
M	1.000	1,243	5	0	0	1,248		3
M	1.250	3	0	0	0	3		4
M	1.500	71	0	0	0	71		5
M	2.000	39	22	0	0	61		6
M	3.000	1	0	0	0	1		7
P	4.000	6	0	0	0	6		8
M	4.000	1	0	0	0	1		9
P	6.000	29	0	0	0	29		10
M	6.000	1	0	0	0	1		11
P	8.000	6	0	0	0	6		12
P	12.000	1	0	0	0	1		13
Total Utility		1,975	27	0	0	2,002	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,886	89	37	0	1,938	121	1
1.000	74	2	0	0	76	9	2
1.500	29	2	0	0	31	8	3
2.000	27	0	0	1	28	1	4
3.000	11	0	0	(1)	10	0	5
4.000	2	0	0	0	2	0	6
6.000	2	0	0	(1)	1	0	7
8.000	4	0	0	(2)	2	0	8
Total:	2,035	93	37	(3)	2,088	139	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,712	176	11	8	0	31	1,938	1
1.000	0	53	14	4	0	5	76	2
1.500	0	19	4	5	0	3	31	3
2.000	0	26	1	0	0	1	28	4
3.000	0	2	2	3	0	3	10	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	2	0	0	2	8
Total:	1,712	276	32	25	0	43	2,088	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	19				19	1
Within Municipality	401	11	1		411	2
Total Fire Hydrants	420	11	1	0	430	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 860

Number of distribution system valves end of year: 1,004

Number of distribution valves operated during year: 875

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 605-In 1999 Utility incurred a large expense in excess of \$16,000 for the repainting of the water tower.

AC 625-Account includes expenses for repairs to the pump for well #2.

AC 650-Routine maintenance done during 2000 not done during 1999.

AC 923-Account includes audit fees, miscellaneous outside services, and nor capital engineering fees. All of these items fluctuate from year to year.

Water Mains (Page W-15)

3,004 feet of main financed by private developer

5,744 feet5 of main financed by the Utility using debt proceeds,

Water Services (Page W-16)

Water services contributed by private developer

Meters (Page W-17)

Meter adjustments reported to agree report to utility internal records
